



Signed by Chair of Finance .....

Date approved by Governors December 2016 .....

Review Date .....December 2017.....

## **Trowse Primary School**

### **School Finance Policy**

This document has been produced with reference to:-

1. Keeping Your Balance. Standards for financial administration in school. Audit Commission. Published by Ofsted 1993 and revised in October 2000.
2. Norfolk's Scheme for Financing Schools 2009/2010
3. NCC finance procedure & VAT manual for schools. Sept 2009

#### **RELATIONSHIP TO NORFOLK'S SCHEME FOR FINANCING SCHOOLS**

These procedures supplement the Norfolk Scheme and describe how it is implemented within the School. Nothing in these procedures should be interpreted as over-riding any provisions of the Norfolk Scheme.

The Norfolk Scheme is available to all staff through the School's internal computer network, and to all governors through the County website.

#### **A GOVERNANCE**

##### General

1. A list of all governors, their membership of committees and terms of reference thereof, is attached at Appendix A.
2. The governing body meets at least once a term.
3. Committees of the governing body meet at least once a term.
4. The governing body agrees, no later than by the end of term, the dates of meetings for at least the next term.

### The Governors

5. The governing body approves the annual budget and the associated policies, eg charging policy, bad debt and redundant equipment policy.
6. The governing body is responsible for the overall direction of the school; it determines the school's spending priorities and evaluates the effectiveness of spending decisions.

### The Headteacher

7. The governors delegate responsibility for the day-to-day management of the school to the headteacher.
8. The headteacher ensures compliance with the financial regulations in Norfolk's Scheme for Financing Schools.
9. The headteacher ensures that sound systems of internal control are in place.
10. The headteacher compiles draft budgets.
11. The headteacher monitors the budget monthly and supplies the finance committee with monitoring information. The information for the finance committee takes the form of Norfolk's budget proforma, includes committed expenditure and is accompanied by the headteacher's written commentary.

### The Staff

12. Staff comply with financial regulations in Norfolk's Scheme for Financing Schools and any school specific requirements.
13. Staff are responsible for any budget whose management is delegated to them.

### The Finance Committee

14. Membership is determined by the governing body and reviewed annually in the Autumn term.
15. The finance committee is responsible for:
  - agreeing draft budgets for the governing body's approval in time for submission to the LA by 1 May each year
  - all financial appraisals
  - forecasting numbers on roll and future budget shares
  - monitoring and adjusting in-year expenditure
  - ensuring accounts are properly closed and reviewing the outturn position
  - evaluating the effectiveness of financial decisions

- administering voluntary funds

as set out in the terms of reference for the finance committee.

16. Any review of staffing agreed by the personnel committee is first referred to the finance committee who assesses the budgetary implications of the recommendations and advises the governing body accordingly.

#### Expenditure Limits

17. The inclusion of an item in the approved budget plan gives authority to spend, save that the headteacher seeks approval from the finance committee for any individual transaction in excess of £3000

18. The headteacher authorises virements up to £3000. Above this amount finance committee approval is sought. All virements are minuted.

#### Orders

19. Quotations are obtained or tenders sought for purchases exceeding the limits set out in Norfolk's Scheme for Financing Schools.

#### Minutes

20. Minutes are taken which record the basis for any decisions made and clearly state the decisions themselves. Draft minutes are circulated to members of the committee within one week of its meeting and are agreed and signed at its next meeting. The minutes of all committees are reported to the governing body.

#### Register of Business Interests

21. The headteacher maintains a register of business interest for governors and for staff who influence financial decisions. The register is attached at Appendix B. (Ref: 1B)

#### Key Financial Tasks

22. The finance committee undertake the key financial tasks each term as outlined in the document at Appendix 3

### **B FINANCIAL PLANNING**

1. The school development plan includes a statement of its educational priorities to guide the planning process. The school development plan states the priorities in sufficient detail to provide the basis for constructing budget plans.
2. There is a clear, identifiable link between the school's annual budget and the school development plan.
3. For each of the key issues in the school development plan, costs and other inputs are

identified and budgets prepared.

4. The school development plan is reviewed in the summer term to ensure that educational priorities are stated for the next three years and shows how the use of resources is linked to achieving the goals.
5. The school budget is revised after the review of the development plan and resources identified within the budget to deliver the plan's priorities.
6. The school budget is maintained for the current financial year and at least one further year.
7. The budget is based on realistic estimates of all income and expenditure so that planned expenditure does not differ materially from the agreed budget.
8. The budget and cash flow forecast are profiled in accordance with likely spending patterns.
9. In the event of a budget surplus this is earmarked for a future specified use.
10. A record is maintained of all ongoing commitments with explanations of any significant year-on-year changes.
11. All new initiatives are appraised by the finance committee in relation to their costs, benefits and sustainability.
12. The main elements of the budget are fundamentally reviewed within a three year cycle. Benchmarking information helps to identify priorities.
14. The budget cycle is as follows:

#### Spring Term

- The headteacher prepares a revised budget for the current year for the finance committee to consider at its meeting in the first half of the term.
- The budget revision, once approved by committee, is taken to the next meeting of the governing body and is reported through the 'minutes of committee meetings' section.
- The approved budget revision is sent to the LA by 28 February.
- A draft budget plan for the coming financial year, and at least one further year, is prepared by the headteacher and taken to the finance committee meeting in the second half of the spring term. This will form the basis of the committee's recommendation to the governing body.
- The full governing body meeting is arranged to take place after the meeting of the finance committee. The governing body will carefully consider the budget plan and a report from the finance committee before approving the school's

budget plan.

- The headteacher submits the approved budget plan to the LA by 1 May each year.

#### Summer Term

- The headteacher prepares a revised budget for the finance committee to consider. The revision takes account of the actual balance in hand or overspending for the previous financial year.
- The budget revision, once approved by committee, is taken to the next meeting of the governing body and is reported through the 'minutes of committee meetings' section.
- The approved budget revision is sent to the LA by the end of the summer term, as per Norfolk's Scheme for Financing Schools.

#### Autumn Term

- The headteacher prepares a second revision of the budget for the finance committee to consider. The revision takes account of any changes to the school development plan, staffing adjustments and changes to the number of pupils on roll.
- The budget revision, once approved by committee, is taken to the next meeting of the governing body and is reported through the 'minutes of committee meetings' section.
- The approved budget revision is sent to the LA by the end of the autumn term, as per Norfolk's Scheme for Financing Schools.

### **C BUDGET MONITORING**

1. The headteacher produces monthly monitoring reports, which include committed expenditure.
2. The finance committee receives the monitoring report at each meeting together with the headteacher's written report thereon. The report takes the form of Norfolk's budget proforma.
3. The headteacher identifies and recommends to the finance committee appropriate remedial action for budget variances.
4. The headteacher recommends to the finance committee how to vire any in-year underspends in excess of £3000 (The headteacher is authorised to vire amounts up to £3000)

5. The headteacher monitors expenditure on initiatives in the school development plan.
6. Holders of devolved departmental budgets are supplied with monthly monitoring reports. The headteacher monitors devolved budgets and agrees remedial action plans where necessary.

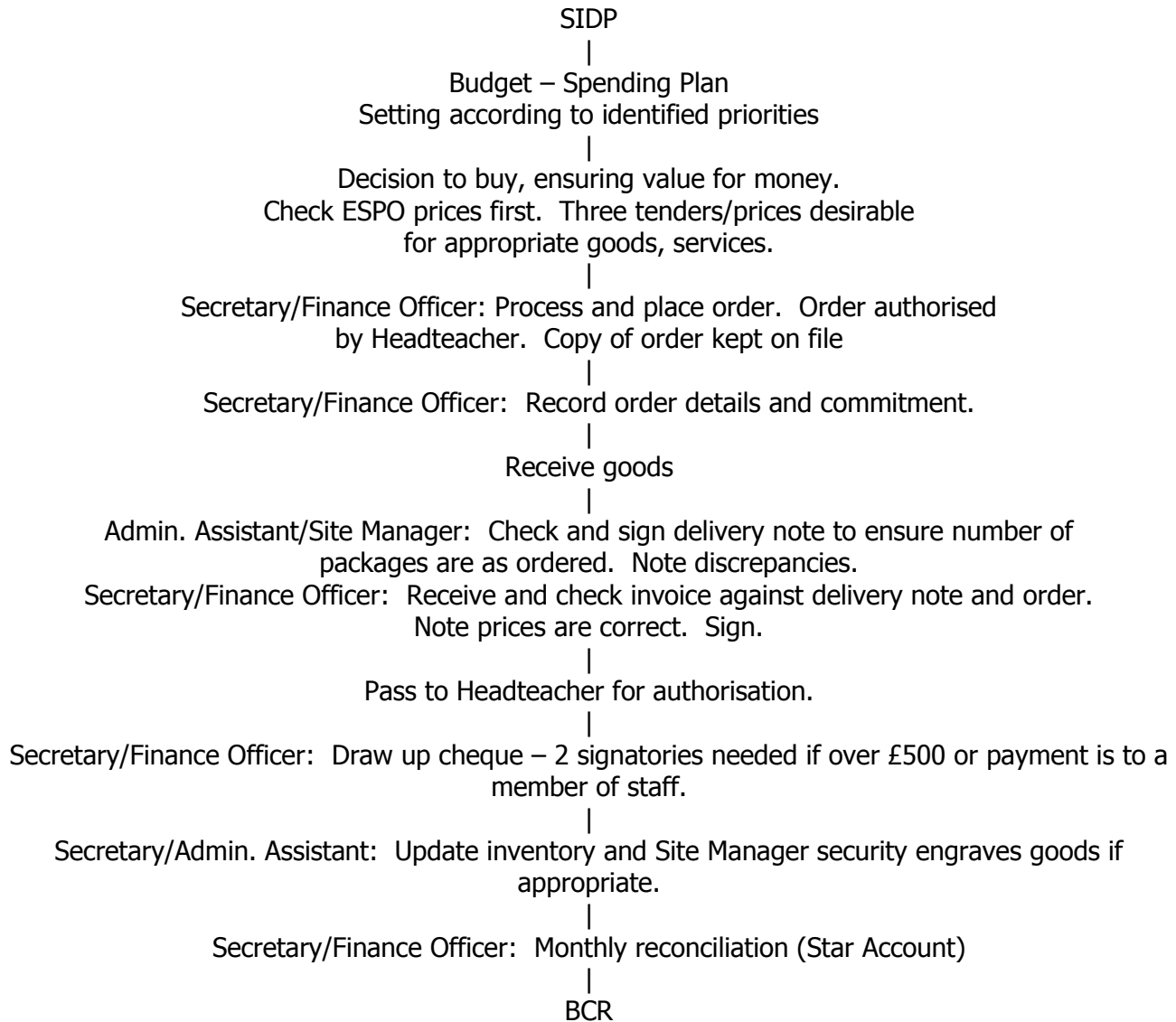
**D PURCHASING**

1. All orders comply with the LA's Standing Orders for Contracts as published in Norfolk's Scheme for Financing Schools.
2. Private ordering is not allowed.
3. The school demonstrates value for money through competitive tendering when appropriate or by using ESPO or other approved purchasing arrangements.
4. Prior approval of the governors is obtained for any expenditure in excess of £3000. Orders are not artificially split to evade this limit.
5. The school will not enter into any "finance lease" and will ensure that any lease entered into is an "operating lease".
6. Three written quotations are obtained for any order whose value is estimated between £5,000 and £30,000.
7. If a quotation other than the lowest is accepted it is reported to governors and the reasons minuted.
8. Contract specifications will contain the following:
  - contract duration
  - definitions
  - contract objectives
  - services to be provided
  - service quantity
  - service quality standards
  - contract value and payment arrangements
  - information and monitoring requirements
  - procedure for disputes
  - review and evaluation requirements

9. The official pre-numbered orders are used for all services except utilities, rent, rates, petty cash and any payments due under a loan/lease agreement. Any urgent verbal order is confirmed by a written order.
10. Individuals will not use official orders to obtain goods or services for themselves.
11. All orders are signed by an authorised signatory and the finance office maintains an up-to-date list of signatories. This is attached at Appendix C.
12. The signatory will be satisfied that the goods or services are appropriate and necessary, that competitive tenders have been obtained where necessary and that there is sufficient budgetary provision.
13. Each order placed is entered in the school's financial system as a commitment.
14. The school checks goods received against the delivery note and the delivery note is checked against the invoice. The invoice is also checked against the order. Evidence of this is provided by the use of rubber stamps approved by Norfolk Audit Services. The other checks indicated on the stamps are also carried out. These checks are not done by the person who signed the order.
15. Payment is made within the agreed time limits after certification by an approved signatory.
16. An invoice is not authorised for payment by the person who signed the order nor by the person who checked receipt of goods/services. Payment is only made against the original supplier's invoice and not on a statement.

## E FINANCIAL CONTROLS

1. A written description of all the school's financial systems and procedures is maintained. These are kept up to date and all appropriate staff trained in their use.



2. The headteacher has secured contingency arrangements to ensure that financial control can be maintained in the absence of key staff. These arrangements are

*There are three key signatories for LM cheques : Mr Odell, Miss Bonham and Mrs Winterbone*

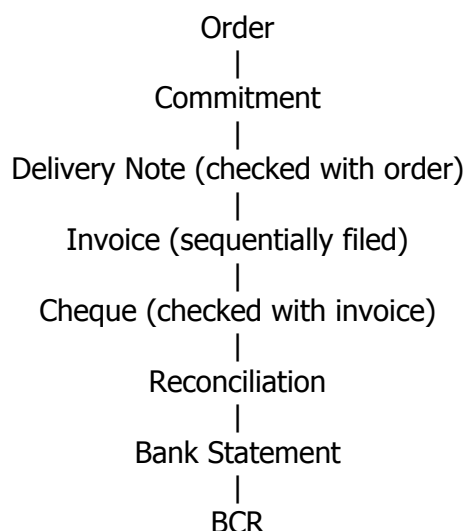
*Mrs Schindler is trained to operate the Star Accounts system in the absence of Mrs*



*Andrews. Furthermore, NCC finance department staff can be purchased on an hourly rate if needed.*

3. The headteacher has due regard to separation of duties in organising financial duties. At least two people are involved in the completion of tasks and the work of one acts as a check on the work of the other.
4. The school maintains proper accounting records. All transactions can be traced from accounting records to prime vouchers and all prime vouchers are traceable in the accounting records. The use of correcting fluid is not allowed. Any alterations to original documents are clearly made in ink and initialled to identify the person making the alteration.
5. Documents relating to financial transactions are retained in line with the LA's recommendations, as outlined in Appendix D. (Ref: 4A)

#### **Audit Trail**



6. All records are securely stored and access allowed only to authorised staff, ie

*Mrs Elizabeth Andrews – School Secretary & Finance Officer*

*Mrs Julie Schindler – Clerical Assistant*

*Mr Stuart Odell - Headteacher*

7. Where there is a requirement to account separately for earmarked funding the headteacher ensures this is done and that money is spent on its intended purpose.

## **F INCOME**

1. The full governing body approves the school's charging policy and reviews it annually. The charging policy is attached at Appendix E. (Ref: 9A)
2. Proper records of all income due are kept. Lettings are approved by the headteacher in accordance with the governors' policy and recorded in the lettings register. The lettings policy is attached at Appendix F. (Ref: 9C)
3. The responsibility of identifying and recording sums due is separated from the responsibility for collecting and banking income.
4. Pending banking, cash and cheques are locked away.
5. Income is banked promptly and in full. Paying-in slips show the analysis between cash and cheques and cheques are individually listed. Income is not used for making any payment or for cashing personal cheques.
6. Income recorded in the accounts is reconciled monthly with the bank statement.
7. Where invoices are required, they are issued within 30 days.
8. The school sends a first reminder for any unpaid invoice after 3 weeks, a second reminder after 6 weeks and a final reminder after 9 weeks. Legal action is considered if a further 14 days lapse. Debts are written off only in accordance with the school's bad debt policy (see Appendix G). (Ref: 9B)
9. Any cash transfers between staff are recorded and signed for.

## **G BANKING**

For official funds, the school banks with Barclays Bank. The bank account name is NCC Trowse Primary School - Imprest A/C and the account number is 60513121 .

1. Bank reconciliations are completed monthly and any discrepancies resolved.
2. The reconciliation statement is signed by the person undertaking the reconciliation and reviewed and countersigned by someone who understands the reconciliation process.
3. The person completing the reconciliation is the person responsible for processing receipts and payments due to the small size of the school.
4. Staff never use their private bank accounts for any receipt or payment due to or from the school budget.
5. The school's banker has been advised that the school is not allowed to go overdrawn or negotiate overdraft facilities.

6. The school is not allowed to enter any loan agreement except with the LA. (This does not apply to loans pre-existing at 1 April, 1999).
7. Where the value of any cheque payment is over £500, it must be signed by two authorised signatories. Where the value of any cheque payment is less than £500, one authorised signature is acceptable, unless this relates to a staff reimbursement, in which case two authorised signatures are always required. Supporting vouchers are made available to each signatory to safeguard against inappropriate expenditure. Cheques are not re-signed. Only manuscript signature are allowed, ie. not electronic or from rubber stamps.
8. All cheques are crossed 'account payee'. Cheque books are stored securely when not in use.
9. **Where schools use online payments through their bank**, headteachers must ensure that the correct staff are assigned the access rights within the banking online system that is appropriate (considering separation of duties) and ensure that these are kept up to date ie. Staff leavers.
10. Online user IDs/cards/PIN numbers are specific to named staff and must not be shared with others.
11. Schools must adhere to the policies laid down by their banker in respect of online payments and ensure that the data protection act is not breached in regards to holding supplier's bank information.
12. Supporting vouchers are made available to each authoriser to safeguard against inappropriate expenditure.

#### **H PAYROLL**

1. Personnel procedures, including appointments, promotions and terminations are supervised by the personnel committee.
2. The headteacher ensures that the duties of authorising any variations to the payroll are separated from the processing of claims.
3. The headteacher ensures that at least two people are involved in completing, checking and authorising any variations to payroll, whether temporary or permanent, and the payment of expenses.
4. Names and specimen signatures of authorised signatories have been sent to the payroll provider who will be promptly notified of any changes.

5. Only authorised staff are allowed access to personnel records, ie

*Mr Stuart Odell– Headteacher*

*Mrs Liz Andrews - School Secretary and Finance Officer*

6. Arrangements have been made for staff to access their own records. These are to allow access to individual's own file by arrangement with Headteacher.

7. Payroll transactions are processed only through the payroll system; this includes the payment of all expenses and benefits.

8. The headteacher maintains an up-to-date list of teachers and other staff employed at the school. This is held on the MIS database and with HR Shared Services and is amended, as necessary, on a monthly basis.

9. The monthly reports on payroll transactions are checked against the schools' budget working papers to ensure they match.

#### **I PETTY CASH**

1. The school does not operate a petty cash system

#### **J TAX**

1. The headteacher ensures that all relevant staff are aware of relevant provisions concerning VAT, tax and the Construction Industry Scheme (CIS) as the LA will pass back to the school any penalties imposed on it arising from an error by the school.

2. Proper VAT invoices are obtained for all transactions involving VAT.

3. The LA's VAT manual for schools gives details of accounting for VAT and is adhered to by the school.

4. All payments falling within CIS are made in accordance with the LA's agreed procedure.

#### **K VOLUNTARY FUNDS**

The school does not hold any voluntary funds in any other accounts.

## **L ASSETS**

1. The headteacher ensures that stocks are maintained at reasonable levels and are checked physically at least once a year.
2. An up-to-date inventory is be maintained of all items of equipment. Those that are portable, valuable and desirable are identified as school property with security marking.
3. The inventory is checked at least once a year, in the Spring term. The inventory is signed as evidence of the check having been undertaken. All discrepancies are investigated and any resulting in a loss of £100 or more will be reported to the governors. Any loss exceeding £500 will be referred to the Head of Children's Services (Finance & ICT).
4. Whenever school property is taken off site, e.g. musical instruments/computers, they are signed for and the register noted accordingly. The register is held in the school office.
5. The governors have approved a policy in relation to redundant equipment (see Appendix H). (Ref: 6A)
6. The safe is kept locked and the keys removed and held elsewhere.

The school's asset management plan is supervised by the Governors' Premises Committee.

## **M INSURANCE**

1. The school reviews all risks annually to ensure that the cover available and the sums insured are adequate. Advice is available from NCC's Risk and Insurance Manager.
2. The governors consider whether to insure against any uncovered risks.
3. The school will notify the LA/its insurers of any new risks or any other alterations affecting existing insurance.
4. The school will not give any indemnity to a third party.
5. The school will immediately advise the LA/its insurers of any accident, loss or other incident which may give rise to an insurance claim.
6. Insurance will cover the use of school property when off the premises, e.g. musical instruments/computers.

## **N DATA SECURITY**

1. Computer systems used for school management are protected by password security. Passwords are changed when required, including in the event of staff changes.
2. All data is backed up weekly and the back-ups stored in a secure fireproof location.
3. The Headteacher has established a contingency plan for recovery from an emergency.
4. Only authorised software is installed on any school computer to safeguard against computer viruses.
5. The governors ensure that the Data Protection Commissioner is notified in accordance with the Data Protection Act 1998, and that the school's use of any electronic or relevant manual systems to record or process personal information, and any disclosure of that information, complies with the legislation.

**Appendix A**

**TROWSE PRIMARY SCHOOL**  
**GOVERNING BODY COMMITTEES**  
**YEAR 2015-16**

<b>FINANCE</b> <b>Wednesday 9am</b> <ol style="list-style-type: none"><li>1. Angela Stephenson</li><li>2. Mark Notley (Chair)</li><li>3. Emma Elvin</li><li>4. Janice Scott</li><li>5. Gary Long</li><li>6. Stuart Odell</li></ol>	<b>TEACHING AND LEARNING</b> <b>Tuesday 4pm</b> <ol style="list-style-type: none"><li>1. Janice Scott (Chair)</li><li>2. Emma Elvin</li><li>3. Lucy Bonham</li><li>4. Jacqui Brooker</li><li>5. Mark Thompson</li><li>6. Stuart Odell</li></ol>
<b>RESOURCES</b> <b>(Formerly Staff and Children &amp; Premises )</b> <b>Wednesday 9am</b> <ol style="list-style-type: none"><li>1. Mark Notley (Chair)</li><li>2. Claire Bullion</li><li>3. Jacqui Brooker</li><li>4. Emma Elvin</li><li>5. Gary Long</li><li>6. Stuart Odell</li></ol>	
<b>PERFORMANCE MNGT GROUP</b> <ol style="list-style-type: none"><li>1. Mark Notley</li><li>2. Angela Stephenson</li><li>3. Jacqui Brooker</li></ol>	<b>APPEALS COMMITTEE BANK</b> Any Governor
<b>CHILD PROTECTION :</b> Claire Bullion <b>SEND :</b> Claire Bullion <b>LOOKED AFTER CHILDREN :</b> Claire Bullion <b>PUPIL PREMIUM MONITOR :</b> Emma Elvin <b>PE FUNDING MONITOR :</b> Lucy Bonham	
<b>HEALTH &amp; SAFETY :</b> Gary Long	
<b>CLUSTER GOVERNOR :</b> Jacqui Brooker	

## **Appendix B**

# Register of Business Interests 2016-17

<b>Name</b>	<b>Position</b>	<b>Declaration</b>
Stuart Odell	Headteacher	None
Emma Elvin	Teacher and Governor	None
Sarah Woodcock	Teacher	None
Lucy Bonham	Teacher and Governor	None
Jennifer Winterbone	Teacher	None
Scott Pritchard	Teacher	None
Sonia Rush	Teacher	None
Sue Rogers	TA	None
Elaine Gardner	TA (SEN)	None
Michelle Moore	TA	None
Melanie Burke	TA	None
Joss Lacey	TA	None
Julie Huxtable	TA	None
Chloe Harcourt	TA	None
Kelly Simmonds	TA	None
Henrietta Skate	TA (SEN)	None
David Brain	TA (SEN), MSA, BC Assistant	None
Elizabeth Andrews	Secretary / Finance Officer + Clerk to GB	None
Julie Schindler	Clerical Assistant, BC Teamleader + MSA	None
Glen Self	Caretaker	None
Wendy Hallam	Kitchen Supervisor	None
Marion Ball	MSA	None
Julianna Rattenbury	MSA	None
Marie Revell	MSA	None
Claire Smith	MSA	None
Jessie Robinson	MSA	None
Claire Bullion	MSA	None
Jackie Robinson	MSA	None
Angela Stephenson	Governor (Chair)	None
Mark Notley	Governor (Vice)	None
Gary Long	Governor	None
Janice Scott	Governor	None
Mark Thompson	Governor	None
Cate Norton	Governor	None
Jacqui Brooker	Governor	None
Claire Bullion	Governor	None



## **Appendix C**

### **List Of Signatories**

#### **Barclays Bank : NCC Trowse Primary School – Imprest A/C**

Stuart Odell                      Headteacher

Jennifer Winterbone Teacher

Lucy Bonham                    Teacher

### **Definition of Leases & Hire Purchase Contracts**

1. The definition of leases and hire purchase contracts is described in the *Statement of Standard Accounting Practice (SSAP) number 21*. This defines two main categories of leases - finance leases (including hire purchase) and operating leases.
2. A finance lease transfers substantially all the risks and rewards of ownership to schools. Although strictly the leased asset remains the property of the leasing company, in substance schools may be considered to have acquired the asset and financed the acquisition by obtaining the asset together with a return of the finance provided by the company. It should be presumed that the risks and rewards of ownership transfer if, at the start of the lease, the present value of the minimum lease payments (including any initial payments) amounts to substantially all (normally 90% or more) of the fair value of the asset. The fair value is the value at which the asset could be exchanged with an independent third party apart from any grant receivable towards the purchase or use of the asset.
3. An operating lease is any lease, which is not a finance lease. This will have the character of a rental agreement with the leasing company usually being responsible for the repairs and maintenance of the asset. Normally the period of the lease will be for substantially less than the useful economic life of the asset.
4. A hire purchase agreement is similar in substance to a finance lease in that under a hire purchase agreement schools eventually become entitled to exercise an option to purchase the asset (under a leasing agreement the asset remains the property of the lease company).

## Appendix D

### Retention of Financial Records

The School adopts the LA policy as below:  
 (Where appropriate records detailed apply to both Official & Unofficial Funds)

Record Type	Detail of Record	Minimum Retention Period (years)
Paid Invoices	Paid by on-line direct input (schools' local bank accounts)	6 + 1
Cash Books	Full Books	3 + 1
Imprest Claims	Establishment/departmental copies	2 + 1
Copy of orders/internal requisitions		2 + 1
Delivery notes		2 + 1
Postage records		2 + 1
Cheque stubs	Cancelled & Spoiled Cheques	3 + 1
Daily Transaction Sheets	File Copies	2 + 1
Bank Statements		3 + 1
Petty Cash Records		3 + 1
Educational Visits	Account/supporting documentation, final statements	3 + 1
Contracts	Quotations, tenders	6 + 1
Systems control & data vet reports	For own systems	2 + 1
Records of Controlled Stationery		6 + 1
Payroll Master Records	Paid by on-line direct input	12 + 1
Personnel Records	As held by establishments and/or departments	Retain for one year after the end of the employment
Receipt Books	From date of last receipt in book	6 + 1
Bank paying-in books and slips		6 + 1
Copy debtor accounts		6 + 1
Till rolls		6 months
Cash register control readings		2 + 1
Income collection registers	e.g. meals	2 + 1
Letting registers	Including copy receipts	6 + 1
ESPO Order Books		6 + 1
Trivia Order Books		6 + 1

Inventories	Full books	2 + 1
Stock Records	Ledgers, bin cards, stock tables	2 + 1
Accounting code lists		Current year + 1
Budgetary Control Reports		2 + 1
Commitment records		2 + 1
Dinner Registers		Current year + 2
Accepted tender documents	From end of contract or extension	6 + 1 or 13 + 1 if sealed deed
Contract variations	Changes during the contract term	6 + 1 or 13 + 1 if sealed deed
Record of receipt and opening of tenders	From end of contract or extension	6 + 1
Record of terms and prices offered by all bidders	From end of contract or extension	6 + 1
Signed contracts plus key records e.g. surveys, site plans, bills of quantities	From end of contract or extension	6 + 1
Unsuccessful tenders	From end of contract or extension	2 + 1 NB: Unsuccessful tenders are the property of the tenderer. If he requires return of paperwork it may be necessary to do so. The challenge period for unsuccessful tenders is only three months long - however documents should be retained for 2 + 1)
Unofficial Funds/ Voluntary Funds	Audited accounts/statements, cashbook, and supporting documentation.	3 + 1

## **Appendix E**

### **CHARGING FOR SCHOOL ACTIVITIES POLICY**

Legislation allows schools to charge for certain activities which take place both inside and outside school hours. These are the activities and materials for which parents will be charged:

- **Music Tuition:** Individual tuition in playing a musical instrument, which is neither part of the syllabus for an approved public examination, nor part of the National Curriculum. Schools may charge for instrumental tuition given to groups of no more than four pupils.
- **Ingredients and materials:** Ingredients and materials for practical subjects where parents have indicated in advance that they wish to receive the finished articles.
- **Travel:** The cost of travel when a pupil makes use of transport not provided by the authority or school, to travel direct from home to an activity approved of, but not provided by, the authority or school.
- **Board and lodging:** Board and lodging will be charged in all cases where a school activity involves pupils in nights away from home.

#### **Activities outside school hours**

A charge will be made for all non-residential activities, which take place wholly, or more than 50% outside school hours, where the child's participation has been agreed in advance by the parents. The charge will include the cost of travel, entrance fees, insurance, books, equipment and any staff (teaching or non-teaching) engaged specifically for the activity.

Residential trips outside school hours – a residential trip is deemed to take place outside school hours if the number of 'missed' school sessions is less than half of the number of half days taken up by the trip. Charges will be made as described above.

Remission of charges – only parents who are in receipt of Income Support, Working Families' Credit, Disabled Person's Tax Credit or Income Based Job Seekers Allowance are eligible for remission of charges. Remission of charges only applies to board and lodgings charges, which are levied directly by the LA or the school and where they relate to activities, deemed to take place wholly or partly in school hours. Remission will not apply to such charges when they relate to activities wholly outside school hours, except if the activity is prescribed in a syllabus for a public examination, if it is prescribed by the National Curriculum or fulfils duties relating to Religious Education.

Parents who have difficulty meeting any charges should discuss the matter in confidence with the headteacher.

#### **Refunds Policy**

The full contribution to an activity will be refunded if a child is absent due to illness.

If a trip has to be cancelled, parental contributions will be refunded.

If contributions to an activity exceed the total cost, a refund will be given, if excess is over £5 per child.

Excess income less than £5 per child will be banked under the main school account.

Excess of expenditure will be funded by the main school account.

## Appendix F Lettings Policy

The School adopts the LA Lettings Policy as below:

1.1 On 21st September 1988 the Education Committee agreed a policy for the shared use of school and colleges in the community. The policy is as follows:

'The LA is wholly committed to the principle of the shared use of school, college and other educational premises. The commitment is founded on a two-fold aim: -

- a. to draw schools, colleges, Adult Education and the Youth and Community Service and other educational providers into a closer partnership with the local community and
- b. to optimise the use of educational facilities.

The LA recognises that Governors, Headteachers, will develop individual guidelines to anticipate and determine the practicalities of achieving the shared use of facilities but sets the following policy as a framework within which all schools must work: -

- i. Schools, Adult Education and the Youth and Community Service are complimentary elements of the LA's provision. Whilst schools will clearly be regarded as the principle and major users of their own premises, the needs of Adult Education and the Youth and Community Service must also be taken in to account when determining such use;
- ii. Shared use of premises may only be undertaken when facilities are not directly required by the LA users on behalf of their students;
- iii. For the purposes of shared use, premises may normally be considered to be available: -
  - From 8.00am to 10.30pm
  - For seven days a week
  - For 48 weeks in the year
- iv. In order to facilitate shared use for the users, each governing body should determine and publish its guidelines and procedures within this policy.

In the terms of the School Standards and Framework Act 1998, this policy framework applies to maintained schools only. However, the LA wishes to recommend these principles also to governors of voluntary schools.'

1.2 On 1<sup>st</sup> April 1993 the policy ceased to apply to FE Colleges.

1.3 The policy relates only to use of the premises outside the school day. Groups should not be charged for the use of school premises during the school day, deemed as 8.00am - 6.00pm.

## Appendix G

### Bad Debt Policy

The School adopts the LA Bad Debt Policy as below:

1. Wherever possible, income due will be collected before or at the time the relevant sale or service is provided. Where this is not possible, an invoice will be raised for immediate payment.
2. All debts will be recorded and non-payment will be followed up by issuing reminders as outlined below. Where a service is being provided, this will cease immediately and the debtor will be informed of this in writing. The service will not be reinstated until the debt is cleared and payment of future services is made in advance.
  - 3 weeks from date of invoice - 1<sup>st</sup> reminder
  - 6 weeks from date of invoice - 2<sup>nd</sup> reminder
  - 9 weeks from date of invoice - final reminder

The final reminder will be sent by recorded delivery and threatens legal action if the account is not settled within 14 days.

3. After 14 days, where a debt is still outstanding, legal action will be considered and the debtor will be informed of this in writing. The debt may be referred to the County Legal Services, where appropriate.
4. Legal action will not be taken for debts under £50.
5. If, after every effort has been made to collect the debt and legal action is considered impractical or has been unsuccessful, individual bad (irrecoverable) debts may be written off in accordance with the following procedures:
  - those up to the value of £100 to be approved by the headteacher and reported to the next meeting of the governing body
  - those exceeding £100 and up to the value of £500 to be referred to the governing body for approval, either directly or after consideration by the finance committee
  - those exceeding £500 to be referred to the Head of Children's Services (Finance & ICT) (as per the Norfolk Scheme for Financing Schools)
6. The VAT element of any debt must not be written off as this contravenes HM Customs and Excise statutory requirements.

## **Appendix H**

### **Redundant Equipment Policy**

The School adopts the LA policy as below:

1. The governing body has the authority to declare equipment, furniture or any other assets or stores surplus to requirements and to arrange for their sale or write off, provided the items concerned were purchased in full or in part from its delegated budget. Land and building are always excluded from this authority.
2. Where the estimated disposal value of surplus or redundant assets (equipment) or stores is less than £100 and sale is to be by public auction or competitive tendering, authority for disposal can be given by the headteacher.
3. The prior approval of the governing body will be required where:
  - The estimated disposal value is between £100 and £500
  - The sale is not to be by public auction or competitive tendering
4. Where the estimated disposal value is above £500, these must be referred to the Head of Children's Services (Finance & ICT), (as per the Norfolk Scheme for Financing Schools).
5. A list of equipment disposed of will be presented to the governing body at its' next meeting. This list will show, so far as may be known, the item, department, date of manufacture or purchase, values when new and when made redundant (estimated where necessary) and disposal value.
6. The schools' inventory will be amended to show disposals and such entries will be endorsed by the headteacher.
7. The net income (i.e. excluding VAT) from the sale of surplus or redundant assets or stores purchased from the school budget will be credited back to the school budget.

## **Appendix I**

### **BEST VALUE STATEMENT**

#### **Introduction**

The governing body is accountable for the way in which the school's resources are allocated to meet the objectives set out in the school's development plans. Governors need to secure the best possible outcome for pupils, in the most efficient and effective way, at a reasonable cost.

#### **What is Best Value?**

Governors apply the four principles of best value:

- **Challenge** - Is the school's performance high enough? Why and how is a service provided? Do we still need it? Can it be delivered differently? What do parents want?
- **Compare** – How does the school's pupil performance and financial performance compare with all schools? How does it compare with LA schools? How does it compare with similar schools?
- **Consult** – How does the school seek the views of stakeholders about the services the school provides?
- **Compete** – How does the school secure efficient and effective services? Are the services of appropriate quality, economic?

#### **The Governors' Approach**

The Governors and Leadership Team apply the principles of best value when making decisions about:

- The allocation of resources to best promote the aims and values of the school.
- The targeting of resources to best improve standards and the quality of provision.
- The use of resources to best support the various educational needs of all pupils.

Governors, and the school Leadership Team:

- Make comparisons with other/similar schools using data provided by the LA and the Government, e.g. RAISE, quality of teaching and learning, levels of expenditure.
- Challenge proposals, examining them for effectiveness, efficiency and cost.
- Require suppliers to compete on grounds of cost and quality/suitability of services/products/backup.
- Consult individuals and organisations on quality/suitability of service we provide to parents and pupils, and services we receive from providers.

The pursuit of minor improvements or savings is not cost effective if the administration involves substantial time or costs.

#### ***Staffing***

Governors and the Leadership Team deploy staff to provide best value in terms of quality of teaching, quality of learning, adult-pupil ratio, and curriculum management.

#### ***Use of Premises***

Governors and the Leadership Team consider the allocation and use of teaching areas, support areas and communal areas, to provide the best environment for teaching and learning, for support services, and for communal access to central resources, e.g. the library.



### ***Use of Resources***

Governors and the Leadership Team deploy equipment, materials and services to provide pupils and staff with resources which support quality of teaching and quality of learning.

### ***Teaching***

Governors and the Leadership Team review the quality of curriculum provision and quality of teaching, to provide parents and pupils with:

- A curriculum which meets the requirements of the National Curriculum, National Literacy Strategy and National Numeracy Strategy, the LA agreed RE Syllabus, and the needs of pupils.
- Teaching which builds on previous learning and has high expectations of children's achievement.

### ***Learning***

Governors and the Leadership Team review the quality of children's learning, by cohort, class and group, to provide teaching which enables children to achieve nationally expected progress, e.g. setting of annual pupil achievement targets, 2 national curriculum levels between Years 3 and 6.

### ***Purchasing***

Governors and school Leadership Team have procedures for assessing need, and obtaining goods and services which provide 'best value' in terms of suitability, efficiency, time, and cost. Measures already in place include:

- Competitive tendering procedures (e.g. for goods and services above the limit specified by the Norfolk Scheme, currently £30,000)
- Procedures for accepting 'best value' quotes, which are not necessarily the cheapest (e.g. suitability for purpose and quality of workmanship).
- Procedures which minimise office time by the purchase of goods or services under £1,000 direct from known, reliable suppliers (e.g. stationery, small equipment).

### ***Pupils' Welfare***

Governors and the Leadership Team review the quality of the school environment and the school ethos, in order to provide a supportive environment conducive to learning and recreation.

### ***Health & Safety***

Governors and school managers review the quality of the school environment and equipment, carrying out risk assessments where appropriate, in order to provide a safe working environment for pupils, staff and visitors.

### **Monitoring**

These areas will be monitored for best value by:

1. In-house monitoring by the Headteacher and curriculum coordinators, e.g. classroom practice, work sampling.
2. Termly target setting meetings between the Headteacher and curriculum coordinators.
3. Annual Performance Management.
4. Annual Budget Planning.
5. Headteacher's monthly financial review.

6. Termly visits by the Adviser
7. Visits by the Finance Officer
8. Analysis of school pupil performance data, e.g. SATs results, standardised test results, LA schools, similar schools.
9. Analysis of pupil performance data, (County Key Data)
10. Analysis of financial data, against bench mark data for all schools, LA schools, similar schools.
11. Analysis of DCFS pupil performance data, e.g. RAISE
12. Ofsted Inspection reports.
13. Self Evaluation Report
14. Governors' termly committee meetings.
15. Governors' full termly meetings.
16. Governors' Annual Finance Review.
17. Governors' Annual SATs Target Setting Meeting
18. Governors' Annual Development Plan Meeting